

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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ESTATE OF BERNARD PARKER SMITH, JR.

Plaintiff,

against

ORDER ADOPTING REPORT
AND RECOMMENDATION
06-CV-3836(JS)(WDW)

COMMISSIONER OF INTERNAL REVENUE,

Defendant.

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APPEARANCES:

For Plaintiffs: Alfred J. Skidmore, Esq.
117 Newbridge Road
P.O. Box 521
Hicksville, New York 11802

For Defendant: Karen A. Smith, Esq.
U.S. Department of Justice
Tax Division
P.O. Box 55
Ben Franklin Station
Washington DC 20044

SEYBERT, District Judge:

On August 8, 2006, Plaintiff commenced this action against Defendant by way of an order to show cause. Plaintiff had moved for a temporary restraining order and a preliminary injunction to restrain the Defendant from levying any of Plaintiff's assets due to estate taxes Plaintiff allegedly owes. On August 8, 2006, Judge Joseph F. Bianco denied the application for the temporary restraining order, and on August 24, 2006, this Court referred the motion for a preliminary injunction to Magistrate Judge William D. Wall.

On November 27, 2006, Magistrate Judge Wall conducted a

hearing, and Plaintiff withdrew its motion. Accordingly, the Magistrate deemed the referral moot. After reviewing the Report and Recommendation of Magistrate Judge William D. Wall, dated November 27, 2006, to which no party has objected,¹ the Court ADOPTS the Report and Recommendation in its entirety. The Clerk of the Court is ordered to terminate Plaintiff's motion for a preliminary injunction.

SO ORDERED.

/s/ JOANNA SEYBERT
Joanna Seybert, U.S.D.J.

Dated: Central Islip, New York
December 21, 2006

As no party has objected to the Report and Recommendation, all objections are deemed waived. See 28 U.S.C. § 636(b)(1); FED R. CIV. P. 72; Beverly v. Walker, 118 F.3d 900, 902 (2d Cir. 1997); Savoie v. Merchants Bank, 84 F.3d 52, 60 (2d Cir. 1996).